



*New Covenant*  
CHRISTIAN CENTER

Pastor Rick and Joyce Burgei

068-CC-0978  
Received & Inspected

FEB 16 2010

FCC Mail Room

1-27-10

Via First Class U.S. Mail

Marlene H. Dortch, Secretary  
Federal Communications Commission  
Office of the Secretary  
445 12th Street, SW  
Washington, D.C. 20554

Re: Petition for Undue Burden Exemption  
from Closed Captioning Rules

Dear Ms. Dortch:

This letter is submitted pursuant to 47 C.F.R. §79.1(f) and requests an exemption on behalf of New Covenant Christian Center from the FCC's closed captioning rules based on undue burden. In accordance with 47 C.F.R. §79.1(f)(4), the original and two copies of this letter and all support are being provided.

New Covenant Christian Center is a donor supported non-profit organization under the laws of the state of Indiana. Since 2004, we have produced a weekly 30-minute video program called Covenant Connection. Covenant Connection is a program that is a church program that highlights the Church's Pastor and ministry to reach people for Christ. Covenant Connection is locally produced in-house by New Covenant Christian Center staff, and is broadcast to the public on WHMB of Indianapolis. New Covenant Christian Center pays WHMB \$500 per to air the show over its broadcast facilities.

Captioning the program would present an undue burden for several reasons. First, since we do not have the resources to caption the program ourselves, it would have to be sent to an outside source for captioning. Second, the added production cost for captioning would make production of the program unaffordable and the time for captioning would make meeting WHMB air-date deadlines impossible. Finally, a captioning requirement would ultimately cause us to either terminate or severely limit production of the program, and cause us to lose viewers and supporters who would no longer be able to regularly view the program. We have discussed with WHMB the possibility of their assisting us in captioning the program at no cost, but they have advised us that they do not have the necessary resources or staffing to perform captioning on our behalf.

New Covenant Christian Center respectfully submits that the basis for its captioning exemption request based on undue burden is practically identical to the facts justifying undue burden exemptions in the Commission's 2006 Memorandum Opinion &

NEW COVENANT CHRISTIAN CENTER  
New Covenant Christian Center  
"Loving God, Loving People...Serving God, Serving People"  
2298 E. Markland Ave. Kokomo, IN 46901



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Order, In Re Anglers for Christ Ministries, Inc. & New Beginning Ministries Petitions for Exemption from Closed Captioning Requirements, CGB-CC-0005 and -0007, 21 FCC Rcd 10094 (September 12, 2006). In light of that precedent, and the facts set forth in this letter, we respectfully request that New Covenant Christian Center be granted an undue burden exemption from the captioning requirements for Covenant Connection.

In support of our request, we provide a copy of certain documents establishing New Covenant Christian Center's non-profit status. In addition, as permitted by §1.16 of the Commission's rules, we are providing a Declaration Under Penalty of Perjury in support of the facts set forth in this request for exemption in lieu of the affidavit required by §79.1(f)(9). Should the Commission require additional information, please contact the undersigned individual.

Respectfully:

New Covenant Christian Center

By: *Rick Burgei*  
Printed Name: *Rick Burgei*  
Title: *Pastor*



*New Covenant*  
CHRISTIAN CENTER

Pastor Rick and Joyce Burgei

Declaration Under Penalty of Perjury of WHMB TV-40  
in support of New Covenant Christian Center's Request for Undue Burden Exemption  
from Closed Captioning Rules

I, Pastor Rick Burgei, Senior Pastor of New Covenant Christian Center, do hereby declare under penalty of perjury of the laws of the United States of America that the following statements are true and correct.

1. New Covenant Christian Center is a donor supported non-profit organization organized under the laws of the state of Indiana.
2. Since 2005, New Covenant Christian Center has produced a 30-minute video program called Covenant Connection. Covenant Connection is a program that is a church program that highlights the Church's Pastor and ministry to reach people for Christ. Covenant Connection is locally produced in-house by New Covenant Christian Center's staff, and is broadcast to the public on WHMB of Indianapolis, Indiana. New Covenant Christian Center pays WHMB \$500 per week to air the show over its broadcast facilities.
3. New Covenant Christian Center has discussed with WHMB the possibility of their assisting in captioning Covenant Connection at no cost, but they have advised us that they do not have the necessary resources or staffing to perform captioning on our behalf.
4. Captioning Covenant Connection would present an undue burden because we do not have the resources to caption the program ourselves, and it would have to be sent to an outside source for captioning.
5. The added production cost for captioning would make production of the program unaffordable and the time for captioning would make meeting WHMB air-date deadlines impossible.
6. A captioning requirement for Covenant Connection would ultimately cause New Covenant Christian Center to either terminate or severely limit production of the program, and cause us to lose viewers and supporters who would no longer be able to regularly view the program.

Executed on

*Joyce*

2012

Signature

*Rick Burgei*



Indiana Department of Revenue  
Indiana Government Center North Indianapolis, Indiana 46204  
**Indiana Nonprofit Sales Tax Exemption Certificate**  
(This certificate may not be used to collect sales tax)

Form NP-1  
State Form 51065  
(4-03)

Date Issued Taxpayer Identification  
09/02/2003 0007028148 000 0

0300020122892  
FAITH TEMPLE INCORPORATED  
2298 E MARKLAND AVE  
KOKOMO, IN 46901

Organization is only exempt from payment of sales tax on purchases for which the organization is granted exemption.

**(Detach Here)**

Qualifying for sales tax exemption requires the completion and filing of an application form prescribed by the Indiana Department of Revenue. The taxpayer Identification Number (TID) above must be provided to the retailer if purchases are to be exempt from sales tax. In addition, to qualify for sales tax exemption, such purchases must be used for purposes described in Information Bulletin #10. The TID must be used on Sales Tax Exemption Certificates (ST-105) when making qualified purchases.

The fact that an organization is granted exemption from income tax by the federal government, or that it at one time was granted such an exemption by the State of Indiana, does not necessarily mean that a purchase made by a nonprofit organization is exempt from sales tax.

**Requirements for Sales Tax Exempt Purchases by Nonprofit Organizations:**

**A. Purchases by a Nonprofit Organization for its Own Use:**

1. In order to qualify for sales tax exemption on purchases, a nonprofit organization, must satisfy the following conditions:

- (a) The organization must be named or described in IC. 6-2.5-5-21(b). Organizations named or described in this Code section are organized and operated exclusively for one or more of the following purposes:

Civic	Charitable	Educational	Fraternal
Literary	Religious	Scientific	

- (b) Included in the above general organizational categories are the following specifically named types of nonprofit organizations:

Business Leagues	Churches	Convents
Fraternities	Labor Unions	Licensed Hospitals
Monasteries	Parochial Schools	Pension Trusts
Shared Hospital Services	Sororities	Student Cooperative Housing

2. In order to qualify for sales tax exemption, purchases must be used for the same purposes for which the nonprofit organization is granted exemption.
3. *Purchases for the private benefit of any member, director, or officer of the nonprofit organization, or for any other individual are not eligible for exemption. Purchases used for social purposes are never exempt.*

**B. Purchases by Nonprofit Organization for Resale:**

Purchases of tangible personal property purchased for resale by nonprofit organizations are eligible for sales tax exemption.